

CONFIDENTIAL*File*

Chief, Personnel Security Division

9 September 1948

Chief, Budget and Finance Branch



1. In response to your memorandum of 8 September 1948, you are advised that the designated subject will, in the performance of site audits on behalf of the GAO, have occasion to review all types of vouchers and supporting documents applicable to vouchered activities. A large proportion of the vouchers will be unclassified and cover routine procurements, travel and payroll matters.

2. All vouchers covering transfers between the CIA and another Government establishment which are supported by Confidential or Secret agreements must be reviewed by the GAO accredited representative to the extent necessary to satisfy audit requirements. However, considerable latitude is exercised by this office in retaining in separate files, basic correspondence which contains such information that it is deemed unwise to make it available to the GAO representative as a part of the regular payment voucher. In a number of instances in the past, the auditor has been satisfied on the basis of a statement from an appropriate official of this Branch that details have been withheld due to security reasons, and in such cases, the basic payment voucher, unsupported by substantiating correspondence, is classified Secret or Confidential. No Top Secret information would be available to the auditor although a continuing review of all vouchered documents obviously gives a rather comprehensive picture of the nature and extent of our activities to the individual concerned.

3. While the GAO representatives are issued only Temporary Limited badges, it should be borne in mind that a certain amount of general information relative to the Agency's operations and its needs must be made available to the auditor in order for him to be in a position to perform an audit as required by the Comptroller General.

cc: Fiscal Div. ✓
FEW/dhl

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